G. R. S. IX—51

Previous references 1921-22

G.2.54-20-142 (G.7)
G.2.10-20-120+121
G.7.92-17-8,10,12,14,15,17&27

File No. 3-21.
Serial Nos. 55, 80, 83+84

Later references

G.2.61-22-43,60+64
G.F.23.25.93,96,103&121
G.F.17.26.4&14

Reserve
W.W.H.

GENERAL AND REVENUE SECRETARIAT.

Preserved

Serial Nos. 4

Part B for April 1923.

SUBJECT

re the entertainment of substitutes in the last grade of clerks in place of three of the Temporary staff of the Comptr's office absent on leave for one-two months in duration & the views of the Comptr thereon.

4 84

To
The Comptr
No H 4975-D/25-4-1923.
Communicates certain orders of the Govt re the above.

139/E

27/4/24

G. R. S. III-2]

3369

General and Revenue Secretariat. | G/ File No. 3 of 19 24

Serial No. 55

From the Compt's
no R. 1464/8065 dt 28.12.22.

Requests for reasons stated sanction of govt permitting him to entertain substitutes in the last grade of clerks for men absent on leave of any kind over two months in duration.

Subd for orders on para 6 of the letter

TMKR
1.3.22
dt
HM

For the permanent addition of 28 men to the Compt's Office Staff and an addition of 3 reserves who should have been automatically sanctioned in accordance with the scale of leave and Apprentice reserves ~~prof~~ mentioned in Mr Datta's Scheme of reorganisation and approved by Govt.

For temporary appts aggregating 47 men no ~~apprentice~~ reserves have been sanctioned.

The Comptroller explains that, owing to the liberalisation of leave rules and accretions to the work of the Office that great difficulty is felt by him in arranging for the work of the Office

NOTE—Contn. sheet

G. R. S. III-2]

General and Revenue Secretariat.

G.F. File No. 3 of 1922

Serial No.

To enable him to arrange for the work of absentees he proposes to employ substitutes in the lest grade viz Rs 25-5-45 allee in place of absentees on leave exceeding two months.

The Comptroller's proposal may be sanctioned pending consideration of the scale of establishment actually required to cope with normal increased work.

sd/ 11/3/22

(H. Grey)

2143 11/3

Please put up papers re a similar proposal stated to have been considered once before.

sd/ 13/3/22

17.3.

Pl. file no. 92-17-8 etc is put up. Reference is invited to Compt's letter - Kaggad Lo.

sd/ 17.3.22

+ Para 2

(H. Grey)

2326 1/4 30

sd/ 31/3/22

If the Rs. reserve is only 60 the permanent Estabt may not leave vacancies in temporary Estabt be filled up by making acting arrangements? Is there any order precluding this?

sd/ 5/4/22

NOTE—Contn. sheet.

3369

G. R. S. III-21

General and Revenue Secretariat.

Gy F. File No. 3 of 1921-22

Serial No.

Please see Art 154 (a). M&SR

recd 5/4/22

2357 7/4

Secy)

Please discuss. Is not this Covered by rules in the Appl Appendix wh: allow some relaxation -?

Secy 6/4/22

It is presumed that the appt of substitutes for wh: sanction is sought is in place of temporary men going on leave. The Comptr is requested to state if the application of rules in Appendix AA Mys R to the class of temporary men referred to is not a sufficient remedy for the difficulty represented.

A.C Secy 6/4/22

No. H 143 dt 8.6.1922.

To Comptr/with Compliments

Secy 1.6.22

3438 26-6-22

recd 6/6

The application of the rules in Appendix AA, Mysore Service Regulations to the temporary men borne on the establishment of this office will not remove the difficulty experienced. The rules in the Appendix require that the leave allowances should

NOTE—Contn. sheet.

Serial No.

should be so regulated that they should not be more than the difference between the pay of the appointment and the sum of the acting allowances paid in consequence of the absence. No extra cost can be allowed and if a substitute is appointed his pay has to be met out of the leave allowances of the absentee now drawn in full and the establishment which is almost permanent and is continued from year to year over a long period will either have to forego altogether the leave to which it is ordinarily entitled or forfeit a part of the leave allowances for the entertainment of new men during the absence. The leave rules have been liberalised, but the temporary men would find themselves worse than before, after years of service. I therefore request that substitutes may be allowed to be appointed in leave vacancies of over two months in duration without curtailing the leave allowances of the absentees, the number of temporary appointments being kept at the absolute minimum.

2. The difficulty would not however be obviated by the above permission in the case of temporary men alone. As explained in my letter dated 28-2-22 there is no leave reserve in respect of the additional permanent establishment sanctioned by ~~Govt~~ Government on account of growth of work in the office, nor is the reserve sanctioned over four years ago, adequate to meet the increased demands due to improved conditions

P & D

3269/3

5

G. R. S. III-2)

General and Revenue Secretariat.

Fy. F File No. 3 of 1921-22

Serial No.

conditions of grant of leave. The ordinary work of the office has also increased and I have had to deplete the leave reserve to cope with it and keep it current and efficient. This is not the time for me to apply for any additional strength for my office though the need is real and I have therefore applied for temporary relief until the question of reorganisation can be studied and discussed in all its aspects. Early orders sanctioning my proposals are solicited.

FINANCIAL SECRETARIAT 24 JUN 1922

CV/23-6

Comptroller.

Le Grey)

The Compter has a no. of temporary men whose services are Continued indefinitely as the work for which they are sanctioned continues. In this Estabt no leave reserve is formed & under ordinary rules the grant of leave to these men can only add to Cost. The Compter represents that under this arrangement either the work suffers as substitutes can not be appointed if absentees get full leave allce or the absentees suffer as they can get only a small part of or nothing of leave allce if substitutes are appointed. In the case of permanent men the rule requiring no extra cost being incurred has been abrogated. As this estabt is also continued automatically from year to year the restriction of no extra cost when

NOTE—Contn. sheet.

3369
72

G. R. S. III-2

General and Revenue Secretariat.

G. F File No. 3 of 1921-22.

Serial No.

members of it are given leave may be relaxed. The Comptr States that he will appoint substitutes in the last grade only when the period of leave exceeds 2 months.

Mrs 26.6.22

(Sd) [illegible]

DEWAN'S OFFICE.
Recd. on JUN 26 1922
Reg. No. 7234

[illegible] 26.6.22

[illegible] 4.7.22

Mr W.R.

NOTE—Contn. sheet.

Serial No.

details for the 47 temporary hands
The ~~total number of hands~~
are contained in Statement A of
the Comptroller's reference:

(1) Iron Scheme. (2) { two hands on Rs
1 auditor (80) p.m
1 clerk 40. "

Sanction to the continuance of the Estt.
~~for~~ another year from 25th mar 1922
has been accorded in G.O no. 5411-12./914
G 719-21-4 d 25/4
typed copy put up 22.

2) Forest Accounts

2) { 1 accountant on Rs 80 p.m.
1 clerk — 60 do —

Sanction has been accorded to the continuance
of the Establishment till such time as
final orders are passed by the Govt
on the Conservator's report pending before Govt
vide G.O no 706 45/89 10-20
-113
d: 28.6.21

C

(3) Public Section Debt 7 { ~~one Supdt on Rs 120~~
one Supdt: on Rs 125
1 accountant 90
1 do — 80
2 do — 60
2 do — 50

The Establishment has been sanctioned in
G.O no 21 200/G.J-13-19-114 d: 10 1/20 till
the transfer of P.D work to the Board of Wys

(1)

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

G.S. File No. 3 of 1921.

Serial No.	
	State loan Section:- 3 { one accountant on 70 ; do - 60 ; (1) dispatcher - 25
E	The establishment has been sanctioned till the transfer of P.D. work to the Bank of Mysore. — vide G.O. no. 2L 5449/G.F.6-21-366 dated 1st June 1922.
	New palace &c City Improvement Bhadra Anicut 3 { 1 accountant on 70. ; 1 " on 60. ; 1 " " 50.
H	The Establishment referred to above is sanctioned till such period as the accounts office work relating to these Divisions continue to be audited — vide no. 91 354 d: 23.7.21.
	Krishnaraja Sagara :-

1	Accountant	on	150.
1	do	"	100
1	do	"	90.
1	do	"	80
1	do	"	70.
2	do	"	60
2	Account clerks	"	50
5	"		40.
1	"		35
13	"		30
1	Shroff		50.
Total no 29.			

vide G.O no H.4613-52 d 26.2 G.F.92-17-3 18

C.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | GR File No. 3 of 1921.

Serial No.

the details are put up. The file will if approved be sent to the Secretary Special Finance Committee for putting up papers relating to Comptroller's office retrenchment.

Subd
12/7/22. To Secretary Spl Finance Committee with Compliments. Mad 12/7/22

Ed 13/7

To the Special officer Mr Ranganathan Rao Sahib with compliments, but some apparently the requisition is withdrawn.

13-7-22 V Sreenivasa Iyengar Secy.

Forwarded to the Financial secretary with compliments. The recommendations of the Special Finance Committee in respect of retrenchments in the Temporary Account Establishment in the Comptroller's office are separately under consideration.

CRay 1/25/7

The details of the temporary establishment referred to are furnished above from which it will be seen that the establishment has been sanctioned for employment on specific items of work which are still continue to exist. So long as these works continue. The establishment has

NOTE—Contn. sheet.

3768

G. R. S. III-21

General and Revenue Secretariat. | G.F. File No. 3 of 1921

Serial No.

to continue either wholly or partly to the extent necessary.

The Special Officer points out that the recommendations of the Special Finance Committee as regards Comptr's Office. Temporary Estt are dispensable under Consideration

Subd with reference to Dewan's order of 4.7.22 above

25/7/22

H.E. Diwan)

These estabts are temporary but have to be continued until the works for which they are intended continue. The Comptr cannot make arrangements for the work of absentees on leave as explained by him and the relief applied for by him is necessary

26.7.22

DEWAN'S OFFICE
Recd. on JUL 26 1922
Dy. No. 682

Diwan

Have no objn the relief but please ask Dy the Sole Cannot be refused

2) Watch the report heads substantive 2 assts dump

3) Stn reqd

4) Recd D. work circulated the copies reqd

NOTE—Contn. sheet.

S. III-2a]

DEWAN'S MINUTE

General and Revenue Secretariat.

G.F. File No. 3 1921.

Date of submission	Date of Return	Date of issue of orders in the Secretariat	Remarks
26-7-22.	3-8-22.		

682

The relief asked for by the Comptroller may be given, viz., permission to entertain substitutes in the last grade of clerks for men absent on leave of any kind for over two months. But I must note that the temporary establishment of 47 hands now entertained in the Comptroller's Office is not altogether necessary, even after considering the details of work that are furnished in reply to my minute of 4th July.

Forest Accounts.- It is not clear what these two Accountants are doing in the Comptroller's Office and what report of the Conservator is pending before Government.

Public Debt & State Loan Sections- These two can be amalgamated now as there is no such pressure of work and may be considerably curtailed.

New Palace Division, City Improvement, and Bhadra Anicut.- I do not see why there should be three Accountants on Rs.70, 60, and 50 in this establishment. There is very little of Palace work being done, City Improvement grants have been curtailed, and I think the regular establishment ought to manage this work.

Krishnaraja Sagara.- I should ask the Comptroller to see if he cannot reduce the Account Staff now that the grant has been reduced almost by a half.

WD 2814—GPB—2000—28-6-22.

R. S. III-2a]

DEWAN'S MINUTE

General and Revenue Secretariat. G T File No. 3 1921.

Date of submission	Date of Return	Date of issue of orders in the Secretariat	Remarks

The tendency is that once a temporary establishment is sanctioned, some excuse or other is always put forward to continue it from time to time. I think under Industrial Audit also some re-adjustment seems necessary in view of the transfer of the Soap Factory to private agency and the curtailment of the operations of the Industries & Commerce Department.

3 AUG 1922

Please put up draft

Submit draft for approval

FINANCIAL SECRETARIAT
23 AUG 1922

WD 2314—GPB—2000—28-6-22.

G. R. S. III-2]

General and Revenue Secretariat.

G2 File No. 3 of 1921

Serial No.

F.10-30 from the Comptroller
No 341 d. 18.9.22.
with regard to G.O. forwards his
views ~~thereon~~ on the several observations
made therein
Subs under reference available for orders.

Mtm
7.10
22

3869-4
1145-22

14

G. R. S. III-2]

General and Revenue Secretariat. | G.F. File No. 3 of 1921.

Serial No.

If of 12 of Note

Reference:- Dewan's orders dated 3rd August 1922.

Forest Accounts.- The explanation of the Comptroller in respect of the several points noticed in the Dewan's orders are contained in his letter of

P.W.D

the 18th September 1922. Mr. Datta assumed that the Forest work would, according to his proposals, be simplified and that a staff of 3 hands would do for it. The work has not been reduced; on the other hand, it has increased for the reasons stated by the Comptroller. The two hands temporarily allowed are being kept on in these circumstances. The Conservator's report has since been received and disposed of. ~~In~~ Government order dated 17th February 1922. The procedure was further elaborated by this order and so far as the Comptroller's Office is concerned, the work has not resulted in a reduction as anticipated by Mr. Datta.

Public Debt and State Loan Section.- These two sections have been amalgamated and there is now only one section and I have explained in a separate note that the establishment sanctioned for it is fully occupied.

New Palace Division, City Improvement and Bhadra Range.- I think that a hand for each of these divisions is not necessary. One of the hands might be withdrawn. But the Comptroller reports that there has

NOTE—Contn. sheet.

Serial No.

has been a large increase of other items of work and ~~that~~ in view of it ~~that~~ it is not possible to reduce this staff.

Krishnarajasagara Works.- The sanctioned staff consisted of 29 hands of whom 2 are working in the Comptroller's Office. Of this staff the Comptroller has disbanded 7 men; the remaining 20 men are employed as under:

Dam Construction Division	11 hands.
Upper Channel	3 ,,
Lower Channel	3 ,,
Land Acquisition Office	3 ,,
	20 hands.

I do not think the strength of the Channel Divisions and the Land Acquisition Office can be reduced. The Comptroller and the Special Officer, Krishnarajasagara Works, may be asked to state whether the establishment of 11 hands allowed for the Dam Construction Division is not capable of reduction.

Industrial Audit.- The Soap Factory has not yet been transferred to ~~a~~ Private Agency and audit work relating to this Factory, the Industrial Workshop, Sandal Oil Factory, Weaving Factory and the Iron Works remains the same. With the starting of operations of the Iron Works, the work relating to the Revenue account takes the place of that concerning the construction capital. The sanctioned strength of

the

1145-22

16.

G. R S. III-2]

General and Revenue Secretariat. | G.F. File No. 3 of 19 21.

Serial No.

the establishment is 13 hands and of these 9 are reported to be employed upon old items of work and 4 on new items of work such as audit of Industrial ~~Manual~~ School accounts and bills, accounts of the Silk Filature at Mysore. The Comptroller adds that the section requires ~~an~~ one or two additional hands and that he is contemplating the submission to Government of proposals for the re-organization of his office.

DEWAN'S OFFICE
RECD. ON MAR 12 1923
No. 5322

DEWAN.) 10.3.23

Mr. Secretary.

This may be kept up with the reg. proposals of the Comptroller. In the meantime I agree to the following.

1 Asst. & 1 new P. C. I. & Mahr. may be created. The 11 hands & D. Con. & the created already 2 - Asst. may be called Internal audit may remain as it is for the present.

W

7/4

Please issue orders as at A
& put up with Reorganisation file
Draft read 4/4 Sd. 3/4/23

NOTE—Contn. sheet.

1168/R.

G. R. S. III-2]

General and Revenue Secretariat. | GJ File No. 3 of 1921.

4.7 4-22

Serial No.

Draft as on the previous page is put up for approval

submitted 5/24/23 7/4

Issued read 20/4

To the Comptroller

I.V.O. of 4975 dated 25th April 1923.

Communicates his orders of Govt. in regard to the reduction of temporary Establishments.

S.W. 25.4.23)

Reply: The [illegible] in Govt. [illegible]

28/5

The file is ordered to be put up with the Reorganisation file.

Will be given in the next page.

This may now be recorded. Question Reorganisation has been disposed

NOTE—Contn. sheet.

35695

18 DIARY NO. 3369

1921-1922
Section G7
3-21
58

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. R.1464/8065. G/-2

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 28th February 1922.

FROM

T.Satyaraj Chetty, Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~

Comptroller to the Government of His Highness the Maharaja of Mysore.

1922
Immediate
6.3.22

To

M. N. Krishna Rao, ESQ., B.A.,

Secretary to the Government of Mysore,
Financial *Department.*

SIR,

I have the honour to bring to your kind notice the necessity for appointing substitutes in leave vacancies of long duration in this office.

2. According to the reorganisation of this office approved in Government Order No.Fl.4613-52/G.F.92-17-3 dated 26-2-18, a leave reserve of 20 hands was allowed at 10% on the permanent strength then sanctioned. No reserves were allowed for temporary establishment though a large portion of the appointments was temporary. A leave reserve for temporary establishment is as necessary as in the case of permanent establishments. The necessity will be apparent when I explain that the temporary establishment sanctioned for work which has been continued from year to year (Vide Annexure A) partakes of a quasi-permanent character and that men appointed against these temporary appointments are entitled to leaves of all kinds as in the case of permanent men, except furlough. The difficulty in making arrangements in such vacancies without any reserve for substitutes has been frequently felt and brought to the notice of Government more than once by the present Financial Secretary when he held the office of the Comptroller. Reservists are quite necessary for these leave vacancies on

WD A 0610—GPB—5,000—10-8-17

C. O. 42-Rec.—17]

.....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

percentage basis recommended by Mr.Datta and sanctioned by Government in respect of permanent establishment.

3. The growth of work in this office consequent on the expansion of activities in the various departments of Government has necessitated additions to the permanent establishment and 28 hands have been sanctioned by Government from time to time. Vide Annexure B. The leave reserve however remains unaltered though a reserve of at least 3 should have been sanctioned in this connection. I may add that no establishment for additional work has been sanctioned in some cases, for example in connection with income tax, the up keep of ledgers accounts and correspondence for which two hands have been detailed out of the sanctioned reserve.

4. The liberalisation of leave rules from 1st October 20 has also tended to make large drafts on the original reserve. There is now no restriction as to the interval required between two periods of leave nor as to the minimum period of service required for the grant of short and long leave. The period of privilege leave which can be taken at one time has been extended to four months. The difficulty will be apparent if I merely state that while the number of absentees on 1-7-19 and 1-7-20 was under 25, the number of persons on leave on 1-7-21 was over 60 against the leave reserve of only 20 sanctioned by Government.

5. I have not hitherto dealt with the accretions to the ordinary work of this office. The work connected with the audit of the bills of the education department, savings bank, provident fund, pension, loans &c., has enormously increased. The establishment sanctioned therefor in the reorganisation has been found inadequate to cope with the increased work. It is not however, my purpose here in view of the financial stingency and the policy of retrenchment, to apply for any additional establishment till I have carefully examined the work of the office, in all its sections and discussed the minimum establishment requirements of each section with the Gazetted Officers in charge. The immediate necessity is to be able to provide for the work

of absentees.

6. In the circumstances explained above, I beg that you will be so good as to obtain the orders of Government authorising me to entertain substitutes in the last grade of clerks for men absent on leave of any kind over 2 months in duration till such time as proposals for the reorganisation of the establishment can be formulated and sanctioned.

I have the honor to be,

Sir,

Your most obedient servant,

J. Daly Fraser

Comptroller.

U.

Statement of Temporary Appointments.

Nature of work.	Rate of Pay.	No. of hands.	Government Order. No.	Dated.
Iron Scheme	(80) (40)	2	Fl.584-5/G.F.54-20	22-3-[illegible]
Forest Accounts.	(80) (60)	2	Fl.7064-5/G.F. 10-20-113	28-6-21
P.D. Section.	(125) (90) (80) 2(60) 2(50)	7	,200/G.F. 13-19-114	10-7-[illegible]
S.L. ...	2(60) (50)	3	Government sanction await (unofficial reference to Government)	
Cashier in W.S.Dvn.	(50)	1		
City Improvement	(60)	1	Fl.354/G.F.10-20-121	23-7-21
New Palace Division	(70)	1		
Bhadra Anicut	(55)	1		
K.R.S. Works.	(150) (100) (90) (80) (70) 2(60) 2(50) 5(40) 2(35) 13(30)	29	Fl.4613-52/G.F.92-17-3 dated 26-2-18.	
		47 appointments.		

- B -

Local Audit Deptt.	3(80), 1(50)	4	Fl.1602-22/G.F.25-17-75 dated 21-9-18.	
Muzrai ...	1(60) 1(40)	2	1515-6/Muz.158-18-2 dated 14-12-18 Fl.2901 dated 17-12-18.	
Industrial Audit Department.	(250) (200) (125) (100) (80) 4(60) (50)	10	Fl.428-30/G.F.27-18-9 dated 21-7-19.	
Add appointments in the Electrical Department.	(250-20-350 65--5-90 60--4-80 60--5-80 3(50-5--75 (40--4-60 (35--3-50 50 2(35)	12	Eds.98-9/39E. dated 22-8-21.	
		28		

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d :-

Letter No.R.1464/8065 dated 28th February 1922 from the Comptroller requesting orders of Government authorising him to entertain substitutes in the last grade of clerks in place of men on the temporary staff of his office absent on leave of any kind for over two months in duration.

Order No. FR 897/973-2/-80

Dated Bangalore the 12 August 1922.

The relief asked for by the Comptroller is sanctioned. Substitutes may be employed in the last grade of clerks in place of men absent on leave of any kind for over two months as suggested.

2. Government observe that the need for the temporary establishment of 47 hands now entertained in the Comptroller's office requires examination. The Comptroller is therefore requested to submit his views on the following observations of Government in regard to the several items enumerated in the statement of temporary establishment appended to his letter.

Forest Accounts. It is not clear what these two accountants are doing in the Comptroller's Office and what report of the Conservator is pending before Government.

Public Debt and State Loan Sections. These two sections can be amalgamated now as there is now no pressure of work and the establishment may be considerably curtailed.

New Palace Division, City Improvement and Bhadra Anicut.

There is no reason why there should be three accountants on Rs.70, 60 and 50 in this establishment. There is very little of Palace work now being done and the City Improvement grants have been curtailed. The regular establishment should be able to manage these items of work.

Krishnarajasagara Works:- The Comptroller is requested to see if he cannot reduce the Account staff, now that the grant has been reduced almost by one half.

Industrial Audit Section---Re-adjustment in the strength of this section should be possible in view of the transfer of the Soap Factory to private Agency and the curtailment of operations of the Industries and Commerce Department.

for Financial Secretary to Government.

To

The Comptroller, Mysore Government.

mk.2.

G.R.S. VI-71]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *191*

Date of issue.....

Signed by.....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section GT

File No. 3- 21

Serial No. 80

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No. R. 1464 / 8065 Dated 28th Feby 1928 ~~requesting~~ from the Comptroller requesting ~~under the circumstances explained,~~ ~~his~~ ~~permission~~ orders of Govt ~~for~~ authorising him to entertain substitutes in the last grade of clerks ~~for~~ in place of men ~~absent on~~ on the temporary staff of the office about on leave of any kind for over two months in duration

Order Thereon No.

The relief ~~sought~~ asked for by the Comptroller ~~in paragraph of his~~ submits may be sanctioned: ~~with the remark~~ that the temporary establishment of 47 hands now entertained in the Comptroller's office

employed in the last grade of clerks in place of men about on leave of any kind for over two months as suggested

2 Govt observe that the rule

-equires exam^n.

is not altogether necessary - as the Comptroller is therefore requested to submit his views on the following

for observations made by the Surveyor against the different items enumerated in Statement A of the comptroller's letter read in the preamble

Forest Accounts:- It is not clear what these two Accountants are doing in the comptroller's office what report of the conservator is pending before Govt.

Observations of Govt in regard to the Revenue items of the temporary establishment mentioned in the Statement of temporary est approved by this letter.

Public Debt & State Loan Sections

These two Sections can be amalgamated now as there is no such now no pressure of work and may the est may be considerably curtailed

New Palace Dm., City Improvement and Bhadra Anicut:-

There is no reason why there shd be three accountants on Rs. 70, 60 & 60 in this establishment. There is very little of Palace work now being done, and the City Improvement grant have been curtailed. and hence the regular establishment should be able to manage these works.

Krishnaraj Sagara:- The Comptroller is requested to see if he cannot reduce the Account staff now that the grant has been reduced almost by one half.

Industrial audit - The adjustment is necessary in view of the transfer of the soap factory to private Agency & the curtailment of the operations of this Dept.

Should be possible in the strength of the Section

List of enclosures.

Copied by

Examined by

WD 1744—GPB—30000—17-3-19

Mysore 10.8.22

For Secy to Govt

18153

26

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. ES.341/2n

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 18th Septr. 1922.

FROM

T.Satyaraj Chetty, Esq., B.A.,
~~M.N.Krishna Rao, Esq., B.A.,~~
~~Offg~~. *Comptroller to the Government of His Highness the Maharaja of Mysore.*

DIARY No. 1145 Fl.

19 — 19
Section G.F.
File No. 3-21-
Series No. 63

GEN'L REV. SE... 20 SEP 1922

To

M.N.Krishna Rao, Esq., B.A.,
Secretary to the Government of Mysore,
Financial *Department.*

R.D. 25.9.22

SIR,

With reference to para 2 of G.O.No.Fl.897/GF.3-21 dated 12-8-22 asking me to submit my views in respect of certain temporary establishments sanctioned for this office, I have the honour to note below my remarks in respect of each item of work referred to in the Government Order.-

(1) Forest Accounts.- The final orders of Government on the scheme of Forest accounts were passed in Government Order No.50671/Ft.234-213 dated 17th February 22. The scheme did not in any way reduce the work in this office. But, on the other hand the pressure on the Audit office has increased by reason of the increase in the number of bills of establishment and contingent charges which this office has to audit, and the Rangers in the Forest Department having been permited to draw their establishment and contingent bills independently. The strain on the audit office has also considerably increased consequent on the fuel supply operations connected with the Iron Works undertaken subsequent to the Government Order dated 20th May 19- I have examined in detail the work of the Forest Section with the Deputy Comptroller who is in charge of the Section and I find that the number of hands employed for the Forest work is not susceptible of

reduction. I request that the 2 hands sanctioned temporarily for the Forest work, the need for which was explained by my predecessor in this office letter No.159 dated 26-8-18, may be allowed to be retained permanently.

(2) Public Debt & State Loan Section- The two sections were amalgamated as soon as the loan list was closed. There is now only one section from January 1922. The establishment sanctioned by Government consists of 12 hands including the two transferred from B & R Section along with the work connected with Trust and Personal Estate Accounts. In addition to the 12 hands, 2 hands have been temporarily employed out of the lump sum grant to cope with the increased work in the section. I have recently submitted to Government statistics of the work done for the quarter ending 30th June 1922 and the establishment sanctioned temporarily from time to time for loan work and the present permanent strength with a work distribution list.

The pressure which existed during the period of the loan operation has, no doubt, ceased, but, judging from the magnitude of work involved resulting from the issue of loans aggregating over 3½ Crores, I am sure Government will agree with me, in the light of statistics already furnished by me that an establishment of 12 hands for the State Loan Section of my office, in which are combined the duties devolving in respect of loans on a Public Debt Office in British India, the Accountant General and the Controller of Currency, is not excessive.

(3) New Palace Division, City Improvement and Bhadra Range- These are new items of work for which additional hands were sanctioned by Government as no provision was made therefor in the reorganization scheme of this office. The section which has been auditing the accounts of Bhadra Range has been actually allowed one hand to audit the accounts of Bhadra Range and it is necessary to retain the hand as long as the work continues to be done in this office. Though the grant for City Improvement has been reduced and the work of New Palace Division has diminished, the little work that has to be done is an extra item for this office. As already explained in my pre-

WD.0322—GPB—3,000—14-12-16

C. O. 42-Rec.—17]

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FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore, Dept.

Dated

Despatched

Received

No.....

Subject matter.

previous letter, the work of the office has increased considerably and until I submit a reorganization scheme the hands may be allowed to be retained.

Krishnaraja Sagara Works- Orders of Government have already been received directing that the establishment should be reduced by 25% Vide G. O. No. F 1286-33-5 / 97 32-22-1 dated 6th Sept 922 and separate action is being taken in the matter.

Industrial Audit Scheme- In this connection I enclose here in copies of my letters addressed to Government previously on the subject. Some of the items of work have now been reduced and against 13 hands sanctioned for the section, only 9 hands have been actually employed, the rest being allowed to work in other sections where there is pressure of work. I may mention here that new items of work such as Audit of Industrial schools' accounts and bills, the accounts of the silk filature at Mysore, have been added to the section and that the Iron works accounts have grown in volume and importance, since the section was first formed. Extra help of a hand or two in addition to the 9 men now actually at work seems necessary and I shall not therefore be able to suggest reduction of the Industrial Audit Department strength till the requirements of the office as a whole have been gone into and the extra establishment necessary for some sections are as far as possible made up from savings in others.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyanarayana

Comptroller.

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Letter No.144/IAD. dated 11-8-21 from the Comptroller of Mysore, to the Chief Secretary to the Govt. of Mysore, Bangalore.

I have the honour to acknowledge the receipt of your letter No 441/I&C.33-20-12 dated 21-7-21 relative to Industrial Audit charges and the statement enclosed therein. The statement has been verified and has, subject to a few minor alterations, been found correct. I may, however, point out that the aggregate cost of materials, wages &c., incurred in each factory cannot be taken as the only index of the amount of audit work involved. The number of separate transactions, the condition of accounts, the extent of detailed check applied and the need for issue of instructions as regards the forms of registers, sanctions to expenditure, method of procedure &c., have all to be considered in appraising the amount of audit charges.

2. The work of the Industrial Audit Department is not confined to the audit of the accounts of the few concerns of the Industries and Commerce department. The Sandal Oil Factory, the Iron Works including the offices of the Mining Superintendent and the Executive Engineer Bhadravati, The Chamarajendra Technical Institute Workshops, State-Aided concerns, Home Industries Institute, Saw Mills at Shimoga, Demonstration and Experimental Works, District Industrial Workshop, all come within its scope. Annexure A is a broad analysis of the work carried out in this section. No separate auditor has been sanctioned for the Iron works apart from the two clerks sanctioned for office work last in G.O.No.8884-5/Tr.54-20 dated 22-3-21. The monthly audit of the accounts of this important undertaking and of the Sandal Oil Factory has been arranged for by a careful distribution of the audit work among the three sets of auditors and assistants sanctioned in G.O.No. dated 21-7-19 and the commercial auditor appointed in 1915 in accordance with G.O.No.Fl.6094-GF.3-14-4 dated 24-4-15. About 3 concerns on an average have been entrusted to each set and owing to the fact that several of the concerns have been started without any adequate accounts staff and before an audit establishment was formed the organisation of audit on proper lines has entailed heavy work. Gradually, order is being restored and if two concerns are handed over shortly, as anticipated, to private management and if other factories are not started, it would be possible to work the section with

one set less. I shall be able to submit a definite proposal as soon as the concerns are made over and their accounts under Government are closed.

3. I may add that the Gazetted officer in charge has had, besides the work of the Industrial Audit Deptt. almost always to be placed in charge of an additional section or sections. He was Joint Secretary, Insurance Office till the close of December 1920 and has been subsequently vested with the charge of one or two other sections of the office in the exigencies of work. About a third of his time may be considered to be taken up with the duties of his other charges in the office including review of audit and with the work connected with items marked IV & V of the Annexure. It is only the balance that would be debitable towards the audit charges of Industrial concerns, Iron Works and Sandal Oil Factory, and I propose adopting this basis when the distribution is next made as suggested in para 2 above.

"Copy"

for Superintendent,
Record Section,
Comptroller's Office.

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U.O.No.622/IAD dated 21-2-1922.

I do not agree that the audit of this office is directed more towards ascertaining the authority for each charge and the examination of vouchers than exhibiting the real commercial results. The Balance Sheets passed by this office bring out the correct financial results of the concerns and are accompanied by audit reports which detail the salient points noticed in the course of the examination of the books, accounts and vouchers of the concerns and emphasise those requiring special consideration by the Director or Special orders of Govt.. The work of the Govt. auditors can at no time be confined to only such check as is just necessary to certify to the correctness of a Balance Sheet. The scrutiny of expenditure against sanctions, of the regularity of purchases in accordance with rules framed by Govt, of the propriety of charges, of shortages in stock etc form an important part of the auditor's work, not to mention the defects in the system of accounts and the remedies to be suggested therefor. The audit is in fact more comprehensive than that of a firm of Commercial Accountants and includes in its scope the primary exhibition of results and a discussion thereof.

2. As regards the reduction of the Industries audit Establishment, the Director's suggestion would be correct if its work were confined only to the concerns under his control.. In para 2 of this office letter No.144/IAD dated 11-8-21, it has been explained how the audit of concerns of the Industries Department forms but a fraction of the duties of the Industries Audit Establishment. The audit of the accounts of the Chamarajendra Technical Institute Workshop, the Saw Mills at Shimoga, the Silk Filature at Mysore recently started and proposed to be worked on commercial lines, the increase in the volume of work connected with the Industrial works the total outlay on which has already exceeded a crore and half more than set off the possible savings consequent on the transfer of the Metal Factory to a private agency, the abolition of C.I.Stores and the improvement in the accounts of the Factories and renders

any permanent reduction of establishment impossible. The share of the audit charges debitable to the Industrial concerns no doubt requires revision in view of the number of men hitherto employed and the time taken in audit of concerns under the Industrial Department being diverted to other work.

2. The Gazetted Officer who has always to be placed in charge, for more or less long periods, of one or two additional sections has now been permanently allotted a heavy section and atleast half his pay would be a proper debit to "General Administration" Basing the calculation of audit charges on the time taken and the number and pay of men engaged on the audit of the accounts of concerns according to the latest distribution of work, the charges to be borne by the Industries and Commerce Department, Iron Works and Sandal Oil Factories amount to Rs 3310/- Rs 5940/- and Rs 1980/- respectively. A sum of Rs 3310/- may thus be taken as the share chargeable to the 5 concerns of the Industries Department. If roughly corresponds to the amount arrived at on ½ and ¾% basis indicated in the Dewan's Minute of 19-4-21, if the fact is taken into account that the Metal Factory is transferred out of Govt. control, and that the transactions of C.I. Stores get merged hereafter in the accounts of the respective concerns. It is also approximately coincident with the charges proposed (Rs 1500/- excluding the two institutions no longer in existence) by the Director if they are for each half-yearly audit. The total audit charges of Rs 3310/- or Rs 3300/- round may thus be distributed:-

C.I. Workshop	...	Rs 900/-
Arts	...	500/-
Soap Factory	...	750/-
Weaving Factory	...	800/-
Industrial Depot	...	350/-

The charges should be considered moderate for the work performed and would, I believe, meet with the approval of Government

" Copy "

Mr Ramaswami
Asst. Supdt. of Records

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to——————

General and Revenue Secretariat

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Date of issue 25/4/23

Signed by W Mackenzie

Section G.7.

File No. 3-21

Serial No. 84

No. R4975

& 25 April/23

To

The Comptroller

Sir,

With reference to your letter correspondence ending with your letter no E.S 341 dated 18th Sept^r 1922 forwarding your views in respect of certain temporary establishments sanctioned for your office, I am directed to communicate the orders of sport noted below.

New Palace Construction, City Improvement and Bhadra Range.

One of the hands should be ~~withdrawn~~ reduced. over.

Krishnaraja sagara works :- Dam Construction Division :—

Of the 11 hands now working under Dam Construction should be reduced at least by 2 and the grants ~~are~~ to be curtailed.

Industrial Audit :- The Establishment may remain as it is for the present.

Chancellor

20/4/23

For Dewan.

List of enclosures.

Copied by

Examined by